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TO : Commissioner for Patents
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FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP

DATE : February 7, 2007

SUBJECT : U.S. Patent Appln. Serial No. 09/900,335
for *Substituting URL for Attachment in Forwarding Electronic Content*
Phillips Ref.: US 018099

NUMBER OF PAGES INCLUDING COVER : 10

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Attorney Docket : 40160/03101(US 018099)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICERECEIVED
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Inventor(s) : Kaars
Serial No. : 09/900,335
Filing Date : July 5, 2001
For : Substituting URL for Attachment in Forwarding Electronic
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Group Art Unit : 2153
Examiner : Philip J. Chea

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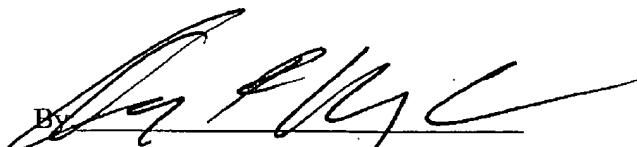
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By: Oleg F. Kaplun, Reg. No. 45,559	Date: February 7, 2007

TRANSMITTAL

Transmitted herewith please find a Response to the Final Office Action mailed on December 7, 2006 for filing in the above-identified application. No fees are believed to be required. The Commissioner is hereby authorized to charge any required fees to the Deposit Account of **Fay Kaplun & Marcin, LLP No. 50-1492**. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: February 7, 2007

By: 
Oleg F. Kaplun (Reg. No. 45,559)

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Attorney Docket : 40160/03101(US 018099)

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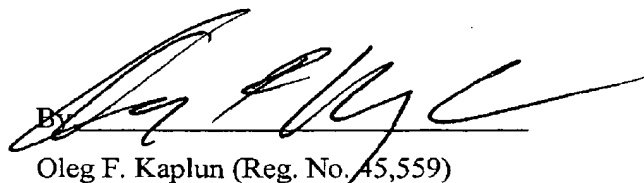
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RESPONSE UNDER RULE 116

In response to the Final Office Action mailed December 7, 2006 in the above-identified application, please consider the following remarks: